

Amendments to the Specification:

Please amend the paragraph beginning on page 3, at line 8 as shown below:

With reference to Figure 1, the method of the present invention is illustrated. As shown, the method of the present invention includes several steps which preferably but not necessarily may occur in the following order. First, data must be gathered 10 from at least one field in two different financial statements. The field in the financial statement includes financial information relating to a first period or view and a second period or view. When the a view is used in lieu of a period, the same period may be analyzed and compared based upon different factors such as comparing the same time period under two different forecasts.